

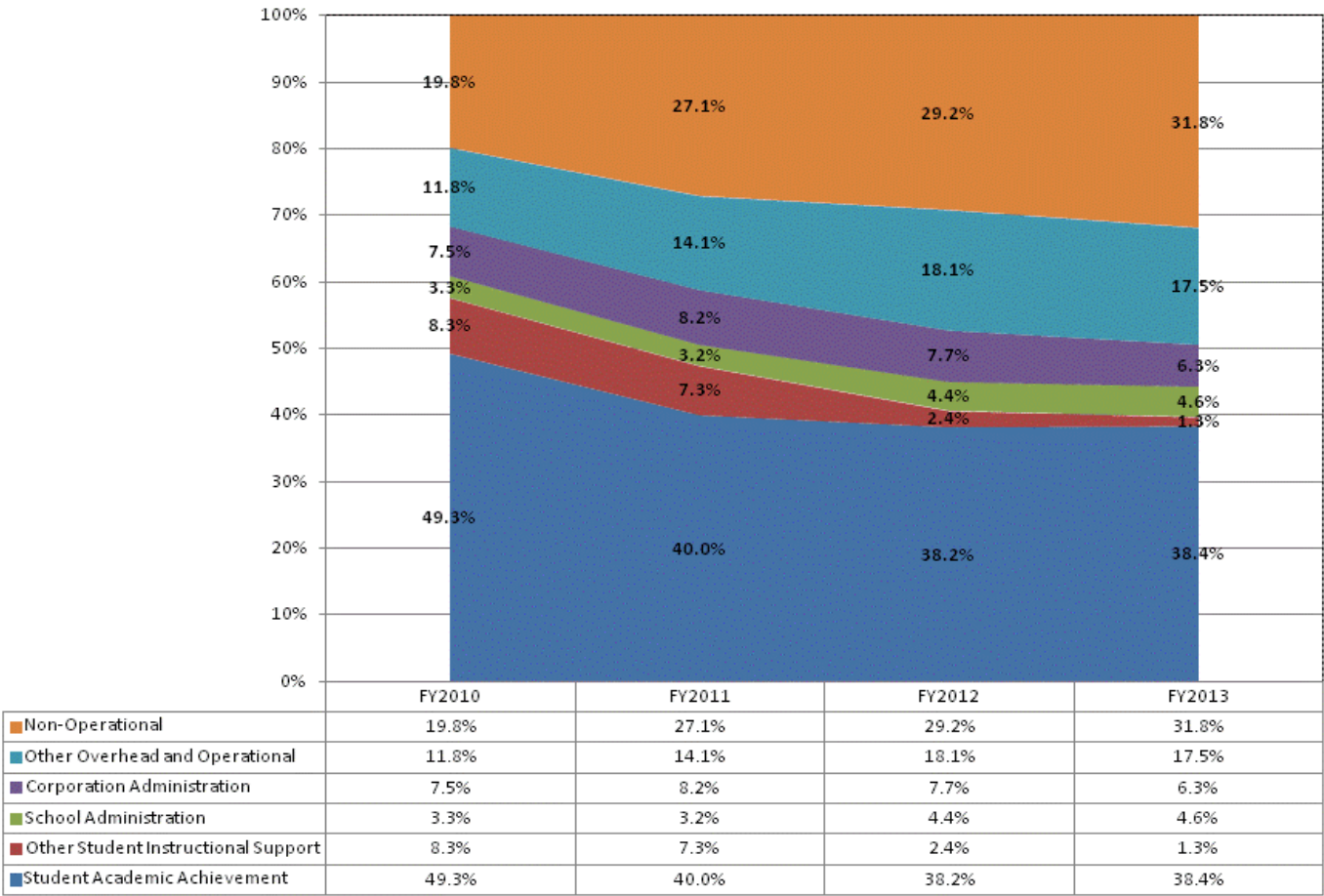
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Greenfield-Central Com Schools (3125)

Greenfield-Central Com Schools (3125)

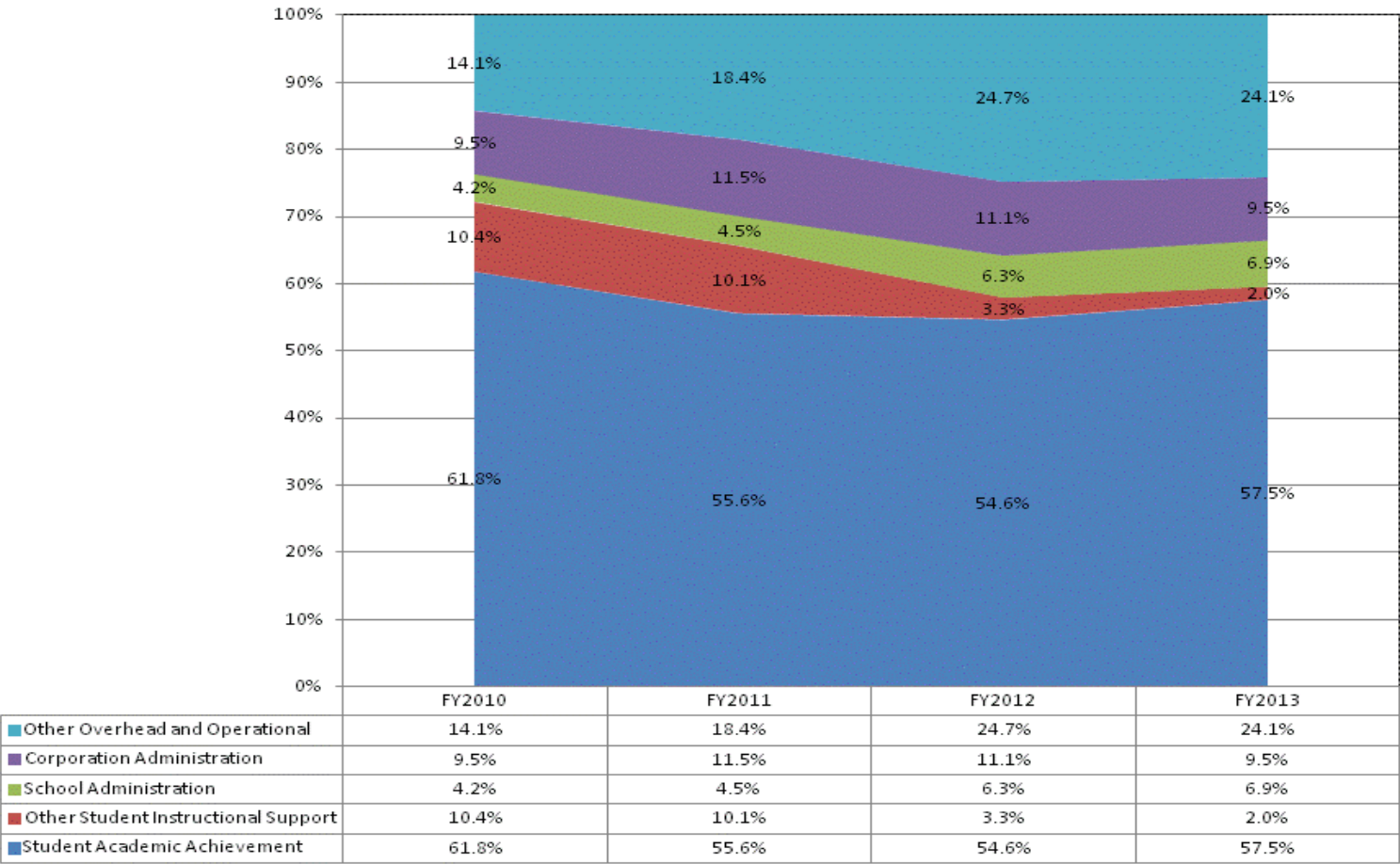
	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$26,349,204	55.8%	\$24,604,872	45.3%	\$19,235,166	38.2%	\$18,894,203	38.4%
Student Instructional Support	\$5,632,447	11.9%	\$6,237,973	11.5%	\$3,429,272	6.8%	\$2,927,299	5.9%
Overhead and Operational	\$8,031,365	17.0%	\$12,236,651	22.5%	\$12,973,990	25.8%	\$11,722,952	23.8%
Nonoperational	\$7,167,084	15.2%	\$11,210,835	20.6%	\$14,662,905	29.2%	\$15,670,147	31.8%
Grand Total	\$47,180,100		\$54,290,331		\$50,301,332		\$49,214,600	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	67.8%	56.8%	45.1%	44.3%

All Expenditures



Operational Expenditures Only



School Corporation Expenditures by Expenditure Type
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Greenfield-Central Com Schools (3125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$211,068	\$224,387	\$736,263	N/A	249%	228%
11100 Regular Programs; Elementary	\$5,037,889	\$6,269,729	\$6,928,117	\$6,788,095	35%	8%	-2%
11200 Regular Programs; Middle/Junior High	\$2,348,445	\$2,726,761	\$2,265,388	\$2,089,042	-11%	-23%	-8%
11300 Regular Programs; High School	\$2,837,159	\$3,493,976	\$3,760,951	\$3,549,461	25%	2%	-6%
11410 Vocational Education; Agriculture A	\$63,581	\$72,721	\$74,834	\$77,104	21%	6%	3%
11450 Vocational Education; Consumer and Homemaking	\$57,928	\$43,292	\$61,356	\$57,827	0%	34%	-6%
11460 Vocational Education; Occupational Home Economics	\$82,103	\$113,884	\$128,748	\$100,317	22%	-12%	-22%
11470 Vocational Education; Business Education	\$147,368	\$185,343	\$148,205	\$149,445	1%	-19%	1%
11480 Vocational Education; Industrial Education A	\$286,919	\$273,984	\$284,213	\$250,281	-13%	-9%	-12%
11510 Vocational Education; Cooperative Education	\$253,203	\$284,125	\$43,042	\$23,000	-91%	-92%	-47%
11590 Other Vocational Education Programs	\$29,996	\$0	\$1,000	\$4,987	-83%	N/A	399%
11630 Regular Programs; Alternative Education Programs; High School	\$53,934	\$37,300	\$18,764	\$3,298	-94%	-91%	-82%
11910 Other Regular Programs; Competency Testing	\$6,619	\$11,522	\$9,974	\$9,835	49%	-15%	-1%
12110 Gifted And Talented; Gifted and Talented	\$34,043	\$59,571	\$58,558	\$42,456	25%	-29%	-27%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$24,201	\$61,983	N/A	N/A	156%
12210 Mental Disabilities; Mild Mental Disabilities	\$913,834	\$578,278	\$34,706	\$0	-100%	-100%	-100%
12220 Mental Disabilities; Moderate Mental Disabilities	\$358,482	\$380,831	\$54,648	\$0	-100%	-100%	-100%
12230 Mental Disabilities; Severe Mental Disabilities	\$310,164	\$293,434	\$23,317	\$0	-100%	-100%	-100%
12310 Physical Impairment; Orthopedic Impairment	\$165,668	\$103,324	\$18,651	\$0	-100%	-100%	-100%
12330 Physical Impairment; Visual Impairment	\$73,442	\$85,370	\$6,414	\$0	-100%	-100%	-100%
12340 Physical Impairment; Hearing Impairment	\$302,801	\$412,705	\$65,319	\$0	-100%	-100%	-100%
12350 Physical Impairment; Homebound	\$56,759	\$17,206	\$7,605	\$8,007	-86%	-53%	5%
12520 Culturally Different; Compensatory	\$4,458	\$7,157	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$141,118	\$180,238	\$189,197	\$197,036	40%	9%	4%
12810 Special Education Preschool	\$684,118	\$614,610	\$323,494	\$336,935	-51%	-45%	4%
12900 Other Special Programs	\$4,044,287	\$4,017,704	\$1,041,345	\$611,875	-85%	-85%	-41%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$32,949	\$31,937	\$21,423	\$36,412	11%	14%	70%
14100 Summer School Programs; Elementary	\$71,866	\$40,397	\$22,337	\$29,294	-59%	-27%	31%
14200 Summer School Programs; Middle/Junior High School	\$339	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$43,015	\$66,019	\$41,324	\$24,621	-43%	-63%	-40%
16100 Remediation Testing	\$116,980	\$91,907	\$49,413	\$41,515	-65%	-55%	-16%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$3,414	\$4,654	\$629	N/A	-82%	-86%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$175,600	\$75,000	\$132,000	\$76,500	-56%	2%	-42%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$2,257,042	\$2,462,877	\$1,604,852	\$2,188,086	-3%	-11%	36%
22110 Improvement of Instruction; Service Area Direction	\$0	\$13,263	\$204,132	\$103,804	N/A	> 500%	-49%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$595	\$48	\$782	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$95,369	\$102,316	\$0	\$6,500	-93%	-94%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$7,964	\$5,294	\$1,031	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$84,418	\$176,641	\$172,369	\$191,245	127%	8%	11%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$56,192	\$75,943	\$99,933	\$55,354	-1%	-27%	-45%
22360 Instruction, Related Technology; Network Support	\$167,979	\$511,203	\$637,006	\$792,847	372%	55%	24%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$6,994	\$10,611	N/A	N/A	52%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$55,291	\$22,402	\$13,326	\$2,730	-95%	-88%	-80%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$380,543	\$452,079	\$427,156	\$236,807	-38%	-48%	-45%
26497 2007 Account Code - Teachers Retirement Fund	\$1,192,366	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$23,032,828	\$24,604,872	\$19,235,166	\$18,894,203	-18%	-23%	-2%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$439	\$1,418	\$571	\$612	39%	-57%	7%
21220 Guidance Services; Counseling Services	\$249,411	\$344,542	\$353,156	\$356,431	43%	3%	1%

School Corporation Expenditures by Expenditure Type
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Greenfield-Central Com Schools (3125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21240 Guidance Services; Information Services	\$122	\$5,071	\$1,243	\$37	-69%	-99%	-97%
21310 Health Services; Service Area Direction	\$0	\$0	\$72,462	\$57,404	N/A	N/A	-21%
21320 Health Services; Medical Services	\$217	\$0	\$66,410	\$66,410	> 500%	N/A	0%
21340 Health Services; Nurse Services	\$277,275	\$325,940	\$171,730	\$162,253	-41%	-50%	-6%
21390 Health Services; Other Health Services	\$219,347	\$301,228	\$48,221	\$1,511	-99%	-99%	-97%
21420 Psychological Testing	\$439,758	\$502,394	\$84,744	\$0	-100%	-100%	-100%
21430 Psychological Counseling	\$196,651	\$259,717	\$39,383	\$0	-100%	-100%	-100%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$1,314,032	\$1,788,352	\$239,334	\$0	-100%	-100%	-100%
21530 Speech Pathology and Audiology Services; Audiology Services	\$54,809	\$66,818	\$14,203	\$0	-100%	-100%	-100%
21810 Special Education Administration; Service Area Direction	\$343,607	\$479,826	\$8,667	\$0	-100%	-100%	-100%
21890 Special Education Administration; Other Special Education Administration	\$402,684	\$572,636	\$52,900	\$0	-100%	-100%	-100%
21910 Other Support Services, Students; Service Area Direction	\$32,855	\$18,573	\$61,958	\$10,003	-70%	-46%	-84%
24100 Office of The Principal	\$1,298,116	\$1,571,458	\$2,214,290	\$2,272,637	75%	45%	3%
Student Instructional Support Total	\$4,829,322	\$6,237,973	\$3,429,272	\$2,927,299	-39%	-53%	-15%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$6,000	\$0	\$0	\$0	-100%	N/A	N/A
23120 Board of Education; Service Area Assistants	\$23,933	\$50,742	\$43,664	\$58,144	143%	15%	33%
23150 Board of Education; Legal Services	\$55,363	\$100,147	\$36,998	\$45,651	-18%	-54%	23%
23160 Board of Education; Promotion Expenses	\$904	\$1,535	\$3,069	\$417	-54%	-73%	-86%
23210 Executive Administration; Office of The Superintendent	\$361,061	\$569,636	\$624,152	\$675,052	87%	19%	8%
23220 Executive Administration; Community Relations	\$6,516	\$1,214	\$650	\$10,182	56%	> 500%	> 500%
23230 Executive Administration; Staff Relations and Negotiations	\$4,600	\$15,644	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$67,262	\$3,447,345	\$2,032,711	\$1,870,676	> 500%	-46%	-8%
25110 Fiscal Services; Office of The Business Manager	\$72,515	\$111,818	\$181,121	\$204,209	182%	83%	13%
25140 Fiscal Services; Receiving and Disbursing Funds	\$22,684	\$35,567	\$38,038	\$44,970	98%	26%	18%
25150 Fiscal Services; Payroll Services	\$30,931	\$44,688	\$92,510	\$101,283	227%	127%	9%
25191 Other Fiscal Services; Refund of Revenue	\$654	\$13,496	\$774,187	\$30,316	> 500%	125%	-96%
25195 Other Fiscal Services; Bank Account Service Charge	\$6	\$51	\$2,195	\$4,175	> 500%	> 500%	90%
25199 Other Fiscal Services; Other	\$3,927	\$0	\$0	\$0	-100%	N/A	N/A
25300 Printing, Publishing, and Duplicating Services	\$34,823	\$45,948	\$21,260	\$20,790	-40%	-55%	-2%
25600 Public Information Services	\$0	\$18,270	\$11,328	\$11,328	N/A	-38%	0%
25710 Personnel Services; Supervision of Personnel Services	\$52,984	\$109,512	\$852	\$1,027	-98%	-99%	21%
25720 Personnel Services; Recruitment and Placement	\$8,891	\$6,350	\$1,776	\$1,671	-81%	-74%	-6%
25750 Personnel Services; Health Services	\$1,861	\$1,958	\$2,381	\$2,803	51%	43%	18%
25920 Ditch Assessments	\$592	\$4,718	\$1,837	\$1,424	141%	-70%	-22%
25990 Other Support Services, Central	\$38,460	\$13,722	\$14,493	\$14,270	-63%	4%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,463,481	\$3,715,443	\$4,613,574	\$3,551,524	44%	-4%	-23%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$47,947	\$61,103	\$15,244	\$64,043	34%	5%	320%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$97,220	\$114,522	\$166,840	\$149,317	54%	30%	-11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,223	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$942,403	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$164,071	\$6,582	\$4,453	\$66,561	-59%	> 500%	> 500%
26600 Operation and Maintenance of Plant Services; Security Services	\$32,156	\$36,254	\$47,721	\$51,436	60%	42%	8%
26700 Operation and Maintenance of Plant Services; Insurance	\$222,831	\$249,114	\$243,444	\$281,529	26%	13%	16%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$5,450	\$42,817	\$70,585	N/A	> 500%	65%
27010 Student Transportation; Service Area Direction	\$168,656	\$158,075	\$174,249	\$162,151	-4%	3%	-7%
27100 Student Transportation; Vehicle Operation	\$664,165	\$782,825	\$831,431	\$875,199	32%	12%	5%
27200 Student Transportation; Monitoring Services	\$0	\$467	\$0	\$0	N/A	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$203,466	\$390,985	\$473,802	\$427,730	110%	9%	-10%
27400 Student Transportation; Purchase of School Buses	\$299,761	\$357,049	\$415,427	\$686,628	129%	92%	65%

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Greenfield-Central Com Schools (3125)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27500 Student Transportation; Insurance on Buses	\$67,780	\$44,327	\$53,878	\$66,665	-2%	50%	24%
27700 Student Transportation; Contracted Transportation Services	\$21,879	\$11,378	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$5,454	\$1,696	\$1,319	\$1,462	-73%	-14%	11%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$48,444	\$69,454	\$77,180	\$85,917	77%	24%	11%
31200 Food Services Operations; Food Preparation and Dispensing	\$568,803	\$666,311	\$809,382	\$873,428	54%	31%	8%
31300 Food Services Operations; Food Delivery	\$9,957	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$618,446	\$877,645	\$981,790	\$1,082,615	75%	23%	10%
31900 Other Food Services	\$87,950	\$95,611	\$138,218	\$127,774	45%	34%	-8%
Overhead and Operational Total	\$7,531,058	\$12,236,651	\$12,973,990	\$11,722,952	56%	-4%	-10%

Nonoperational							
33200 Community Recreation	\$8,871	\$12,704	\$8,000	\$11,930	34%	-6%	49%
33300 Civic Services	\$8,272	\$9,025	\$4,165	\$3,674	-56%	-59%	-12%
33400 Athletic Coaches	\$266,295	\$340,591	\$282,969	\$265,879	0%	-22%	-6%
33600 Nonpublic School Pupil Services	\$0	\$892	\$0	\$0	N/A	-100%	N/A
33990 Other Community Services; Other	\$2,194	\$2,363	\$2,906	\$600	-73%	-75%	-79%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$108,815	\$319,647	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$455,458	\$47,615	\$29,095	N/A	-94%	-39%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$365,750	\$37,813	N/A	N/A	-90%
45100 Building Acquisition, Construction and Improvements	\$451,777	\$1,215,472	\$1,547,214	\$2,513,525	456%	107%	62%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$118,611	\$186,692	\$506,879	\$476,545	302%	155%	-6%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$30	\$130,079	\$79,070	\$161,848	> 500%	24%	105%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$115,111	\$50	\$50	N/A	-100%	0%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,134	\$2,741	\$87,428	N/A	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,011,114	\$244,371	\$288,946	\$341,468	-66%	40%	18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,000	\$217,143	\$305,168	\$375,262	> 500%	73%	23%
51100 Debt Services; Principal on Debt; Bonds	\$375,000	\$396,000	\$527,000	\$553,000	47%	40%	5%
52100 Debt Services; Interest on Debt; Bonds	\$246,304	\$126,171	\$83,182	\$59,029	-76%	-53%	-29%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$174,978	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$4,516,428	\$7,262,964	\$10,610,000	\$10,753,000	138%	48%	1%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$40	\$0	\$0	N/A	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,250	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$621	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$7,115,331	\$11,210,835	\$14,662,905	\$15,670,147	120%	40%	7%

Prorated By Fund							
26491 2007 Account Code - PERF	\$147,376	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,872,247	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$234,620	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,271,374	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$19,841	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$126,102	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$4,671,560	\$0	\$0	\$0	N/A	N/A	N/A